

Digital Tools in Education and Online Learning in the Field of Accounting

Mateja Brozović, Marina Ercegović, Nikolina Dečman

University of Zagreb Faculty of Economics and Business, Croatia

Abstract

The extent of using digital technologies in teaching has intensified during the pandemic, leading to the replacement of traditional learning with online learning. The experiences through the pandemic have shown that not all fields of study and levels of education are equally suitable for the implementation of digital tools and online learning. It is generally expected that students at higher levels of study have better digital competences and are therefore more prepared to participate in online education or traditional education that include the use of digital tools. Accounting has good predispositions to be suitable for the use of digital tools and online learning: it can usually be taught remotely, while modern accounting also incorporates the use of digital tools. The aims of this research are: (1) to systematize existing findings on the use of digital technologies and online learning in education, with a focus on accounting; (2) to assess the digital competences of accounting students in Croatia; (3) to examine students' attitudes towards digital tools and online learning, including perceived benefits and drawbacks; and (4) to compare the current results (2024/2025) with those from a similar study conducted in 2021/2022, during the pandemic. Primary data were collected through an online questionnaire among students enrolled in economics-related programs with a specialization in accounting and finance or accounting and auditing. The comparison of results provides insights into changes in student perceptions over time and highlights implications for further integration of digital tools in accounting education.

Keywords: Accounting, digital tools, online learning, education, Croatia.